



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Audit Research Technician

Job Code Title

Auditing Technician

Pay Band

3c (Administrative Assistant III)

Job Code Number

433333

Business and Income Taxes Division

Administrative Team

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Business and Income Taxes Division is responsible for the administration, auditing, compliance, and collection activities for approximately 30 tax types and the appraisal and assessment of industrial and centrally assessed property. Tax types include corporation income, individual income, withholding, combined oil and gas, coal severance, other natural resource taxes, cigarette, retail telecommunications, lodging facilities, and miscellaneous taxes. The division includes the Administrative Team, Accounts Receivable and Collections Bureau, Business Tax and Valuation Bureau, and the Income and Withholding Tax Bureau. The Administrative Team oversees daily management of the division and consists of the administrator, management analysts, management officer, and audit research technicians.

Job Responsibilities

The Audit Research Technician researches multiple databases to provide information requested by taxpayers, auditors, and others and maintains tax databases. The incumbent assists in audits of tax returns to ensure they are based on accurate and complete information. Duties include performing audit research, telephone surveys, or desk audits for valuation, accuracy, and compliance; explaining research results; coordinating computer cross-matches; assisting auditors with research; and other duties as required. The position reports to the Management Officer and does not supervise other staff.

• Tax Information Research 70%

1. Conducts extensive research for taxpayers, auditors, and other entities by reviewing requests for information to determine the best source. Information sources include internal systems such as the department's integrated tax system (GenTax), other agencies such as Secretary of State or Department of Justice, and federal systems.
2. Provides auditors with background information such as employers, address, phone numbers, and tax information needed to identify the taxpayer or entity; to decide if an audit on the files is needed; or to assist with completing an audit. Gathers information from income and other tax records and organizes it in a logical format for auditors to interpret data. May suggest additional steps or information to the auditor to complete the file.
3. Assists auditors by reviewing files selected for audit to determine if additional materials are needed. Checks returns and verifies calculations for accuracy. Identifies liability amounts. Compares information on taxpayer submitted reports to other available information for accuracy. Determines if the taxpayer followed related laws and regulations.

4. Identifies inaccurate records and makes routine adjustments and corrections that may include assessing tax due as well as penalties and interest. If excess tax has been paid, verifies and informs auditors of possible refunds. Major discrepancies are brought to the supervisor's attention.
 5. Provides information to taxpayers; notifies them of research or audit results; explains the results and answers questions; or refers the question to the appropriate person. Follows up with taxpayers and taxpayer representatives to ensure questions are answered.
 6. Compiles information from existing databases to produce reports and quality assurance surveys for assigned tax types. Compiles data and creates spreadsheets to document assessment results.
 7. Responds to basic questions and routes complex questions to auditors as needed.
- **Technical Support 25%**
 1. Conducts research for taxpayers to ensure they have all the information needed to effectively complete returns and reports.
 2. Designs, formats, and prepares documents and spreadsheets in draft and final form to track information. For example, updates the Transcript Delivery System spreadsheet monthly to show what information has been pulled from the federal system, who pulled it, and who has it.
 3. Processes delinquent tax returns. Completes work requests for processing and registration. Places indicators on the system for appropriate auditor.
 4. Performs account maintenance by researching and reviewing queries and removing or cleaning up information that is no longer valid. Completes requests for new information on taxpayers.
 5. Sorts mail by determining which requests or items they can handle and referring the remaining mail to the appropriate person.
 6. Provides information either in person or on the phone based on policies and confidentiality requirements. For example, determining if there are taxes owed before providing information as some information is not available to a taxpayer with an outstanding tax bill.
 7. Orders supplies for the unit following appropriate purchasing procedures.
 8. Tracks leased vehicles to ensure they are maintained on schedule and are assigned to staff based on travel requirements.
 - **Other Duties as Assigned 5%**
 1. Performs other duties as assigned by the supervisor.

Job Requirements

To perform successfully as an audit research technician, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. It is essential that incumbent has the ability to concentrate and reason deductively and inductively. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; customer service; researching and analyzing documents and other data sources; assessing individual taxpayer information; and word processing, spreadsheet, and database applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of auditing and bookkeeping practices; department business processes; individual tax types; state and federal tax laws, rules, policies, and procedures; research techniques and standard sources of information; standard and specialized computer operations including word processing, database, and spreadsheet software; and business grammar needed for proofreading and editing documents.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a high school diploma or GED and two years of job-related work experience.
 - Work experience should be made up bookkeeping and accounting with an emphasis in either individual income tax or investigative research.
 - Training in bookkeeping, accounting, or using computer applications is preferred.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. The ability to work in an office setting with noise distractions and frequent interruptions is required. At times, the incumbent will deal with angry and difficult individuals to resolve taxpayer concerns or bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires computer and keyboard use. The incumbent may spend considerable time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. Obtaining vehicle maintenance and delivering leased vehicles requires a valid Montana driver's license. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Gene Walborn, Division Administrator Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____

Date: _____

Name (print): _____